

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

DELPHI CORPORATION, *et al.*,

Delphi Medical Systems Colorado Corporation

(“the Debtors”)

Chapter 11

Case No. 05-44481 (RDD) Jointly Administered

Case No. 05-44507

Claim No.: 1186

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001 (E)(2) FOR
FILED CREDITOR, ABLE ELECTRONICS CORPORATION, A DIVISION OF SIGMATRON
INTERNATIONAL, INC., IN THE AMOUNT OF \$145,020.66, TO KS CAPITAL
PARTNERS, L.P.**

To Transferor:

ABLE ELECTRONICS CORPORATION, A DIVISION
OF SIGMATRON INTERNATIONAL, INC.
ATTN: LINDA K. BLAKE, C.F.O.
2201 LANDMEIER ROAD
ELK GROVE, IL 60007

PLEASE TAKE NOTICE that the transfer of \$145,020.66 of the above-captioned General Unsecured claim has been transferred to:

Transferee: KS Capital Partners, L.P.
11 West 42nd Street, 30th Floor
New York, NY 10036

The evidence of transfer of claim is attached hereto. A page from the claim agent's records listing the filed Proof of Claim is attached hereto as Exhibit A.

No action is required if you do not object to the transfer of your claim. However, if you do object to the transfer of your claim, within 20 days of the date of this notice, you must file a written objection with the Office of the Clerk, United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, NY 10004-1408. If your objection is not timely filed, the transferee will be substituted in your place as the claimant on our records in this proceeding.

(FOR CLERK'S OFFICE USE ONLY):

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent Transferee Debtors's Attorney

Deputy Clerk

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Able Electronics Corporation, a Division of SigmaTron International, Inc., a corporation organized under the laws of the State of Delaware ("Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto KS Capital Partners, L.P. organized under the laws of the State of Delaware, with offices at 11 West 42nd Street, 30th Floor, New York, NY 10036, or its successors and assigns ("Assignee") all rights, title and interest in and to the claim of Assignor in the principal amount of \$145,020.66, against Delphi Medical Systems Colorado Corporation, (the "Debtor") in the United States Bankruptcy Court, for the Southern District of New York or any other court with jurisdiction over the bankruptcy Proceedings ("Bankruptcy Court"), Case No. 05-44507.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Assignee.

IN WITNESS WHEREOF, dated the 8th day of February, 2006.

Able Electronics Corporation, a Division of SigmaTron International, Inc.

By: hank Blake
Name: hank Blake
Title: CFO
Telephone: 847-956-8000

WITNESS:

By: _____
Name: _____

EXHIBIT

A

Creditor Data for Claim Number 1186

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| Creditor Name: Able Electronics Corporation a Division of SigmaTron International Inc Creditor Notice Name: SigmaTron International Inc | Date Claim Filed: 12/19/2005 Delphi Claim #: 1186 Court Claim #: 1186 Amend/Replace? No |
| Debtor Name: Delphi Medical Systems Colorado Corporation Case Number: 05-44507 | |
| Claim Nature: General Unsecured Amount of Claim: \$145,020.66 | Creditor Info Altered? N Objection Filed? N |
| Schedule: Schedule Amt: | |